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Allows a \$5,000 nonrefundable individual income tax credit for individuals who serve without compensation as medical preceptors. Defines medical preceptors as physicians, advanced practice registered nurses, physician assistants, or mental health professionals who serve at least 12 weeks or 480 hours as a preceptor for a student or medical resident and who received no compensation for doing so. Requires the commissioner of revenue to consult with the commissioner of health and report to the legislature by March 1, 2021 on the number and amount of credits claimed, the geographical distribution of preceptor's services, the medical professions served by preceptors claiming the credit, and the impact of the credit on the availability of preceptors.

Effective date: Allows the credit for tax years 2017 to 2019.